



Washington State Auditor's Office

Troy Kelley

Integrity • Respect • Independence

Accountability Audit Report

Valley Communications Center

King County

For the period January 1, 2013 through December 31, 2013

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Washington State Auditor Troy Kelley

December 31, 2014

Board of Appointed Representatives
Valley Communications Center
Kent, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The State Auditor's Office takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for Agency operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

The attached comprises our report on the Agency's compliance and safeguarding of public resources. Our independent audit report describes the overall results and conclusions for areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

TROY KELLEY
STATE AUDITOR
OLYMPIA, WA

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AUDIT SUMMARY

Results in brief

In the areas we audited, Agency operations complied with applicable requirements and provided adequate safeguarding of public resources. The Agency also complied with state laws and regulations and its own policies and procedures in the areas we examined.

About the audit

This report contains the results of our independent accountability audit of the Valley Communications Center from January 1, 2013 through December 31, 2013.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

Our audit involved performing procedures to obtain evidence about the Agency's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters.

In keeping with general auditing practices, we do not examine every transaction, activity or area. Instead, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. The following areas were examined during this audit period:

- Use of public resources
- Self-insurance plans – medical and prescription

RELATED REPORTS

Financial

Our opinion on the Agency's financial statements is provided in a separate report, which includes the Agency's financial statements.

INFORMATION ABOUT THE AGENCY

On August 20, 1976, the cities of Auburn, Kent, Renton and Tukwila signed an agreement creating the Valley Communications Center for the purpose of providing emergency dispatch services. On August 4, 1999, the Center's Administrative Board accepted the city of Federal Way as a full participating member. In addition, the Center is responsible for developing, owning, operating and managing a geographical sub-region of the King County Regional Emergency Radio Communications System.

During 2000, the same five cities entered into a separate agreement creating the Valley Communications Center Development Authority. Its purpose was to issue debt for financing the construction and equipping of a new dispatch facility for the Center. The actual construction activities are managed and accounted for by the Center. The debt is recognized by the Authority and is serviced through charges against the Center members.

The Center's service area extends from Seattle's southern border to a few blocks south of the Pierce County line and from Vashon Island to the foothills of the Cascade Mountain Range. The Center is the second largest communications center outside of Seattle and the largest combined communications center in the state. The Center plays a critical, complicated and unique role of supporting 24 different police, fire and emergency medical agencies. These agencies provide dispatch services to approximately 696,624 citizens in urban and rural residential communities and commercial centers.

The Center employs approximately 130 employees, who provide emergency dispatch services to the five participating cities and 14 subscribing agencies. The Center has an operating budget of approximately \$13.9 million.

Contact information related to this report

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Information current as of report publish date.

Audit history

You can find current and past audit reports for the Valley Communications Center at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

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